

State Tax Deadline Extension for U.S. Troops Serving in a Combat Zone

[Public Chapter 800 \(2004\)](#)

**Individual
Income and
Professional
Privilege
tax notice
#04-18**

Effective June 3, 2004, Public Chapter 800 amends Tenn. Code Ann. Sections 67-2-112(b)(1), 67-4-1703(c)(1), and 67-5-2011(a) relative to the payment of state taxes.

The Tennessee Department of Revenue announced, in Individual Income Tax Important Notice #03-12, a tax deadline extension to members of the U.S. Armed Forces and members of Reserve or National Guard units called into active military service of the United States, serving in a designated combat zone and receiving combat compensation. The deadline for filing the individual income tax and professional privilege tax would be automatically extended for these designated troops.

Public Chapter 800 further extends the filing deadline for the individual income tax, professional privilege tax, and real property tax to 180 days for subject taxpayers.

The return and payment for both the individual income tax and the professional privilege tax will be due 180 days following the conclusion of hostilities in which troops are engaged outside the United States or 180 days after they are transferred from the theater of operations or the combat zone, whichever is earlier. Penalties and interest will not be charged during the extension period.

If a member is covered by these relief provisions because of serving in a designated combat zone, they should write in black ink at the top of the state return the appropriate combat zone designation in which they served – for example, “Iraqi Freedom” for the Iraq combat zone or “Enduring Freedom” for the

Afghanistan combat zone, etc. The member must include a statement with the return indicating the dates they were in the combat zone and include a sample paycheck stub showing receipt of combat compensation.

A combat zone is defined as any area the President of the United States designates by executive order as an area in which the U.S. Armed Forces are engaging or have engaged in combat.

If a member receives a notice from the Department of Revenue regarding a collection or audit matter, return the notice to the department with the appropriate combat zone designation written at the top of the notice and envelope so that all action can be suspended.

For payment of real property taxes, members should contact the county trustee who will give notice of approved applications for extension of the property tax filing deadline to city collecting officials and the clerk and master of the chancery court.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at www.Tennessee.gov/revenue.

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